

**CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana**

**General Purpose Financial Statements
With Accountant's Compilation Report
As of and for the Year Ended
December 31, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date

4/21/10

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Member American
Institute of Certified
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Accountant's Compilation Report

BOARD OF COMMISSIONERS
CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana

I have compiled the accompanying general purpose financial statements, as listed in the foregoing table of contents, of the Caldwell Parish Fire Protection Board, District No. 1 as of December 31, 2009, and for the year then ended, in accordance with standards established by *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any form of assurance on them.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Caldwell Parish Fire Protection Board, District No. 1 financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.



West Monroe, Louisiana
March 29, 2010

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

Statement A

CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, December 31, 2009

	GOVERNMENTAL FUND TYPE - GENERAL FUND	ACCOUNT GROUP - GENERAL FIXED ASSETS	TOTAL (MEMORANDUM ONLY)
ASSETS			
Cash and cash equivalents	\$57,985		\$57,985
Receivables - Sales taxes	2,675		2,675
Buildings and equipment		\$875,075	875,075
TOTAL ASSETS	<u>\$60,660</u>	<u>\$875,075</u>	<u>\$935,735</u>
LIABILITIES AND FUND EQUITY			
Liabilities - accounts payable	<u>\$1,341</u>		<u>\$1,341</u>
Fund Equity:			
Investment in general fixed assets		\$875,075	875,075
Fund balance - unreserved - undesignated	<u>59,319</u>		<u>59,319</u>
Total Fund Equity	<u>59,319</u>	<u>875,075</u>	<u>934,394</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$60,660</u>	<u>\$875,075</u>	<u>\$935,735</u>

See Accountant's compilation report.

Statement B

**CALDWELL PARISH FIRE
PROTECTION BOARD, DISTRICT NO. 1
Columbia, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND**

**Statement of Revenues, Expenditures, and
Changes in Fund Balance
For the Year Ended December 31, 2009**

REVENUES

Sales taxes	\$32,876
Intergovernmental revenue:	
State funds - fire insurance rebate	15,644
Local funds	80,000
Use of money and property	2,532
Other Revenue	725
Total revenues	<u>131,777</u>

EXPENDITURES

Current - public safety:	
Operating services	19,048
Material and supplies	5,507
Travel and other	104
Debt service	1,268
Capital outlay	85,775
Total expenditures	<u>111,702</u>

**EXCESS OF REVENUES
OVER EXPENDITURES**

20,075

FUND BALANCE AT BEGINNING OF YEAR

39,244

FUND BALANCE AT END OF YEAR

\$59,319

See Accountant's compilation report.